

2011 DRAFTING REQUEST

Bill

Received: 04/06/2011	Received By: mshovers
Wanted: As time permits	Companion to LRB:
For: Chad Weininger (608) 266-5840	By/Representing: Shay
May Contact: Susan Plakus @ DOR	Drafter: mshovers
Subject: Local Gov't - tax incr financing	Addl. Drafters:
	Extra Copies: EVM

Submit via email: **YES**

Requester's email: **Rep.Weininger@legis.wi.gov**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Authorize multi-jurisdictional tax incremental financing (TIF) districts

Instructions:

Two or more cities/villages may create; must enter into s. 66.0301 agreement; the cities may agree that one city is in charge, and pretty much makes all the decisions, or makes decisions as agreed to in the s. 66.0301 agreement. All issues/requiremnts related to TIDs, as specified in s. 66.1105, must be in the agreement.

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*at intro
6/13*

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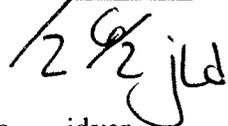
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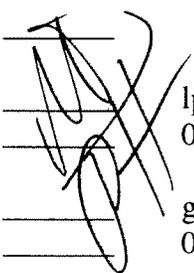
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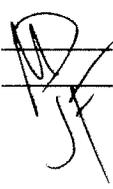
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1/01 MES 4/7/11

FE Sent For:

<END>



Jld

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

D-NOTE

WANTED
Fri.

✓
①
2

gen

AN ACT ...; relating to: authorizing the creation of a multi-jurisdictional tax incremental financing district. ✓

Analysis by the Legislative Reference Bureau

✓ This is a preliminary draft. An analysis will be provided in a subsequent version of this draft.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

③
④
5
⑥
7
⑧
9

SECTION 1. 66.1105 (17) of the statutes is created to read:

66.1105 (17) MULTIJURISDICTIONAL DISTRICTS. (a) Two or more cities may enter into an intergovernmental cooperation agreement under s. 66.0301 to jointly create a multi-jurisdictional tax incremental district under this section if all of the following apply: ✓

1. The district's borders contain territory in all of the cities which are a party to the agreement. ✓

that

1 2 The district is contiguous.✓

2 3. At least one parcel in each participating city touches at least one parcel in
3 at least one of the other cities.✓

4 (b) The agreement described under par. (a) shall contain provisions which
5 specify at least all of the following with regard to the proposed multi-jurisdictional
6 tax incremental district:✓

7 1. A detailed description of how all of the participating cities will be able to
8 exercise the powers authorized under sub. (3) and meet the requirements under sub.
9 (4).✓

10 2. A detailed description of how determinations will be made that relate to
11 incurring debt, expending funds for project costs, distributing positive tax
12 increments allocated by the department of revenue, and terminating the district.✓

13 3. The extent to which one of the cities will be authorized by all of the other
14 participating cities to act on behalf of all of the participating cities on some or all
15 matters relating to the tax incremental district.✓

16 4. A binding dispute resolution procedure to be used by the cities to resolve in
17 a timely fashion any disputes between the participating cities relating to the tax
18 incremental district.✓

19 5. A detailed description of the proposed membership of the joint review board.✓

20 6. A detailed description of the responsibilities of each city's planning
21 commission, the membership and authority of the planning commission for the
22 proposed tax incremental district, and the operating procedures to be followed by the
23 proposed district's planning commission.✓

24 7. A detailed description of the responsibilities of each city's clerk, treasurer,
25 assessor, and any other officer or official to carry out the requirements of this section,✓

1 and a detailed description of which clerk, treasurer, assessor, officer, or official will
2 be responsible for each task specified in this section.✓

3 8. A description of how a project plan✓ may be amended under this✓ section.

4 (END)

D-note



DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-1856/P1dn

MES ~~mi:1...~~

date

Jld

Representative Weininger: ✓

This is a preliminary version of the multi-jurisdictional tax incremental financing district draft ~~which~~ I've discussed with you and members of your staff. Please let me know if it is not consistent with your intent.

As you know, I've discussed the concept of multi-jurisdictional TIDs with the Department of Revenue, and it is my understanding that DOR is again studying this issue. You may wish to have ~~the Department~~ review this draft to see whether they believe it addresses their concerns about administering a multi-jurisdictional TID.

Please let me know if you have any questions or comments about this draft and how you'd like me to proceed.

Marc E. Shovers
Managing Attorney
Phone: (608) 266-0129
E-mail: marc.shovers@legis.wisconsin.gov

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-1856/P1dn
MES:jld:rs

April 7, 2011

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Please let me know if you have any questions or comments about this draft and how you'd like me to proceed.

Marc E. Shovers
Managing Attorney
Phone: (608) 266-0129
E-mail: marc.shovers@legis.wisconsin.gov

Shovers, Marc

From: Sortwell, Shae
Sent: Monday, April 18, 2011 12:24 PM
To: Shovers, Marc
Subject: FW: DOR Input

Attachments: Multi-jurisdictional TID issues 4-15-10.doc

Unless we specify differently, we are OK with the recommendations. Here are either changes or choices we are making:

#5 –option A

#6- option B

#15- option B

#17 – only the single application fee of \$1000 submitted by the lead municipality will be required, not the stacking for each municipality in the TID.

Please call with any questions.

Shae

From: Jablonski, Jack - DOR [<mailto:Jack1.Jablonski@revenue.wi.gov>]
Sent: Monday, April 18, 2011 8:29 AM
To: Sortwell, Shae
Cc: Rep.Weininger; Wagner, Michael W - DOR; Culotta, Jason - DOA
Subject: DOR Input

Shae,

Following our discussion, Rep. Weininger asked us to break down concerns, options, and alternatives. The following document is attached with that information. I will be out the next two days, but if you need assistance, please contact Mike Wagner, our Legislative Liaison.

Thanks.

Jack Jablonski
Executive Assistant
Wisconsin Department of Revenue



Multi-jurisdiction
al TID issue...

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Multi-jurisdictional Tax Incremental Financing

The following questions and the Department of Revenue recommendations pertain to the proposal to authorize multi-jurisdictional TIDs in LRB draft 1856/p1 (2011-12 session).

Multi-jurisdictional tax incremental financing districts are referred to as "MJ-TIDs" below.

- PM (01)
1. May a MJ-TID donate tax increments to another TID or be the recipient of tax increments from another TID?

Recommendation: Prohibit a MJ-TID from being either a donor TID or a recipient TID. This will reduce concerns that one jurisdiction is subsidizing another. *See s. 66.1105 (2)(d), (dm), (e), (f)*

- PM (02)
2. May the MJ-TID incur project costs outside of the boundaries of the MJ-TID? Under certain limited circumstances under current law (which could be expanded by future legislation), TIDs may incur project costs outside of the boundaries of the TID.

Recommendation: No. Restrict project expenditures to the area within the MJ-TID to limit concerns of one jurisdiction subsidizing another. *See s. 66.1105 (2)(f), (g), (h), (i), (j), (k), (l), (m), (n)*

3. How should MJ-TIDs be treated for the "12% test" whereby a TID may not be created if the value of the proposed TID plus the value of existing TIDs in the municipality exceed 12% of the municipality's value? *See s. 66.1105 (4)(gm) 4. c.*

Recommendation: Allow the creation of a MJ-TID only if each municipal component of the MJ-TID passes the "12% test". If the value of portion of the MJ-TID in one municipality exceeds the "12% test", prohibit the creation of the MJ-TID.

4. How many public members should be on the joint review board?

Recommendation: Require one public member for each participating city or village to allow balanced representation. *AM; sub. (4m)(a)*

- AM; sub. (4m)(a) + CR; sub. (4m)(a)
5. What jurisdictions should be members of the joint review board? Under current law, if a TID crosses the boundaries of school districts, counties, or technical colleges, only the school district, county, and technical college having the greatest value within the TID may select a representative to the board (s.66.1105 (4m)(a)). *AM; sub. (4m)(a)*

Recommendation:

Option A: Require each jurisdiction with property in the MJ-TID to be members unless the jurisdiction opts-out by a resolution passed by its governing body. In addition to emphasizing cooperative effort, this will ensure that "minority" parties have an opportunity to voice concerns. This may lead to a large number of board members, however.

Option B: Require, at a minimum, the membership to contain all those jurisdictions that would be included if the MJ-TID were created as separate, but adjacent, "regular" TIDs. In addition, require that all other jurisdictions with property in the TID be notified of upcoming board actions, even if they are not members of the board.

Multi-jurisdictional Tax Incremental Financing

6. By what type of vote must joint review board actions be approved? Under current law, joint review board approval must be by majority vote.

Recommendation:

Option A: Require unanimous consent of all board members since the MJ-TID allows project expenditures outside of the boundaries of a jurisdiction.

Option B: Require approval by majority vote except that all participating cities and villages must concur. *Am; sub. (4m) (b) 2.*

7. Can any other TIDs overlap a MJ-TID?

Recommendation: Prohibit the MJ-TID from overlapping any other TID to limit disputes, reduce complexity, and reduce potential competition between localities.

*put in CR; para (1)
not w/standing
sub. (10), ...*

8. May towns participate in the establishment of MJ-TIDs?

Recommendation: Exclude towns. Revisit this in the future if needed. Unless explicitly included, towns will be excluded from MJ-TIDs since general TIF law authorizes only cities and villages to create TIDs under s.66.1105. *nothing needed*

*CR; para (10)
sub. (10)*

9. What happens if one portion of a MJ-TID has a negative value increment while the MJ-TID as a whole has a positive value increment? Will tax increments be generated across all components of the TID or only those municipal level subsets of the MJ-TID that have positive value increments? *CR; sub. (6) (a) & (b) (a) (intro. to sub. 4-11-10)*

Recommendation: Only the subsets of the MJ-TID that have positive value increments can generate tax increments. Since DOR must determine a TIF-in and TIF-out equalized value for each municipality and each overlying jurisdiction, DOR must assign a value to each subset of the overall MJ-TID. The separate tax rates of each appropriate individual overlying jurisdiction must also be applied to each subset of the MJ-TID. If the value increment of any municipal level subset of the MJ-TID is negative, no tax increment will be generated for that component of the MJ-TID. Intergovernmental cooperation authority under s.66.0301 and revenue sharing authority under s.66.0305 may be utilized by the municipalities involved to address imbalances between the subsets of the MJ-TID.

10. Does the entire MJ-TID mature and terminate at the same point in time or does it mature and terminate by municipality?

Recommendation: Explicitly state that the entire MJ-TID matures and terminates as one entity (once the project costs of the entire MJ-TID are paid).

CR; sub. (18) (b) 10.

11. What general criteria should apply for creating, amending, adding area to, or subtracting area from MJ-TIDs?

Recommendation: Except as specified in this document (especially as it applies to the membership of the joint review board and the required vote of that board for approval), all the general criteria for "regular" TIDs should apply to MJ-TIDs. Cross references throughout s.66.1105 to s.66.1105 (18), as created by the draft, should be added as necessary. In addition, language may need to be added throughout s.66.1105 to accommodate exceptions to general TIF law to accommodate MJ-TIDs.

Nothing extra was drafted for this

Multi-jurisdictional Tax Incremental Financing

12. How and which municipality will be responsible for submitting all required paperwork to DOR?

Recommendation: Require the intergovernmental agreement to specify which municipality is taking the lead and that will also be responsible for submitting both the creation documentation and any amendment documentation

Require that the application be submitted in its entirety as one complete application, as determined by DOR.

*cf. sub. (18)(b) 8,
cf. sub. (18)(b) 9.*

13. How can the general administrative needs of both DOR and localities be addressed to ensure proper determinations of equalized value and other responsibilities?

CR; (18)(d) 1. Recommendation: Include a general provision stating that "DOR shall require each municipality participating in a MJ-TID to submit any forms as prescribed by the department, regardless of whether the municipality is, or is not, the 'lead' municipality for the MJ-TID." (Since DOR must effectively administer a MJ-TID by each municipal subset, DOR may need to require certain forms such as the Municipal Assessor Report, the Statement of Assessment, and the Tax Incremental Certification Form (PE-209) to be submitted by individual municipalities.)

CR; (18)(d) 2. In addition, provide DOR with authority to resolve any ambiguity regarding the creation, amendment, administration, and termination of MJ-TIDs in a manner consistent with overall TID law.

14. Should the intergovernmental agreement be submitted to DOR?

CR; sub. (18)(e) 1. Recommendation: Yes. A copy of the agreement that is signed by all parties must be submitted to DOR as a requirement for creation of the MJ-TID.

In addition, specify that the agreement may be utilized to resolve any disputes that may arise pertaining to the MJ-TID. *→ see par (d) 2,*

15. May MJ-TIDs be allowed to be extended beyond their general unextended maximum life (as permitted under s.66.1105 (7) (am) 2. and 3.)?

Recommendation:

CR; sub. (18)(b) 11 a. ~~Option A: Specify this (either as yes or no) in state law.~~

Option B: Require that the signed intergovernmental agreement submitted to DOR at the time of application specify the procedures to be used for this issue.

~~Option C: Require that an extension request be submitted for a MJ-TID if all project costs are not paid at the end of the unextended maximum life.~~

16. What issues should the intergovernmental agreement address beyond those required for initially creating the MJ-TID?

Recommendation: The agreement should be forward-looking to address potential project and/or territory amendments by specifying the process that will be utilized. (Require the agreement to be consistent with "regular" TID requirements for changes requiring joint review board approval.)

sub. (18)(b) 11. b.

nothing drafted. see #11

Multi-jurisdictional Tax Incremental Financing

- ✓ 17. Since DOR must effectively administer a MJ-TID by municipal subset, how many \$1,000 initial application fees should be submitted to DOR? *sub. (18)(e) 2.*

Recommendation: The \$1,000 fee should apply to each city or village in the MJ-TID (e.g. if three municipalities participate, \$3,000 should be submitted). The entire amount should be submitted at the time of application.

18. Which city or village will be responsible for the \$150 annual maintenance fee? Will this fee be required for each municipal subset?

✓ Recommendation: The annual fee should be submitted by the lead municipality. The fee will equal \$150 times the number of participating cities and villages. *sub. (18)(e) 3*

19. Can newly annexed property be included in a MJ-TID?

✓ Recommendation: Yes. The terms of the intergovernmental cooperation agreement should specify how any costs pertaining to the annexation and inclusion of the annexed property would be shared between the annexing municipality and other municipalities in the MJ-TID. *sub. (18)(b) 12.*

20. Should joint-Environmental Remediation TIDs be authorized?

✓ Recommendation: No - unless there is reason to pursue at this time. *Nothing drafted*

Prepared by:

Paul Ziegler, Division of Research & Policy,
Department of Revenue
April 15, 2011

Shae says only req. a single \$1,000 fee paid by the lead muni.



PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

RMF

WANTED;
Tues.
a.m.

D-NOTE

repen

4

1

AN ACT to create 66.1105 (18) of the statutes; relating to: authorizing the

2

creation of a multijurisdictional tax incremental financing district, and granting rulemaking authority

Analysis by the Legislative Reference Bureau

This is a preliminary draft. An analysis will be provided in a subsequent version of this draft.

For further information see the **state and local** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

INS
1-3

3

SECTION 66.1105 (18) of the statutes is created to read:

4

66.1105 (18) MULTIJURISDICTIONAL DISTRICTS. (a) Two or more cities may enter

5

into an intergovernmental cooperation agreement under s. 66.0301 to jointly create

6

a multijurisdictional tax incremental district under this section if all of the following

7

apply:

8

1. The district's borders contain territory in all of the cities that are a party to

9

the agreement.

1 2. The district is contiguous.

2 3. At least one parcel in each participating city touches at least one parcel in
3 at least one of the other cities.

4 (b) ^{1. Contents of an agreement} The agreement described under par. (a) shall contain provisions that specify
5 at least all of the following with regard to the proposed multijurisdictional tax
6 incremental district. ✓

7 1. A detailed description of how all of the participating cities will be able to
8 exercise the powers authorized under sub. (3) and meet the requirements under sub.
9 (4).

10 2. A detailed description of how determinations will be made that relate to
11 incurring debt, expending funds for project costs, ^{and} distributing positive tax
12 increments allocated by the department of revenue ~~and terminating the district.~~ ✓

13 3. The extent to which one of the cities will be authorized by all of the other
14 participating cities to act on behalf of all of the participating cities on some or all
15 matters relating to the ~~tax incremental~~ district. ✓

16 4. A binding dispute resolution procedure to be used by the cities to resolve in
17 a timely fashion any disputes between the participating cities ^{related to the agreement or} ~~relating to the tax~~
18 ~~incremental~~ district, ^{except that this procedure does not apply to} any issue resolved by the department of
19 revenue under par. (d) 2

20 5. A detailed description of the proposed membership of the joint review board.

21 6. A detailed description of the responsibilities of each city's planning
22 ~~proposed tax incremental~~ district, and the operating procedures to be followed by the
23 ~~proposed~~ district's planning commission. ✓

24 7. A detailed description of the responsibilities of each city's clerk, treasurer,
25 assessor, and any other officer or official to carry out the requirements of this section,

1 and a detailed description of which clerk, treasurer, assessor, officer, or official will
2 be responsible for each task specified in this section. → Which city will be the

3 8. ~~A description of how a project plan may be amended under this section.~~

(END)

INS
3-3 ✓
4 ✓

city for purposes of or tasks that
→ lead to completing any documents ~~MAKING~~ this
section or the department of revenue require
to be completed, which city will be responsible
for submitting the district's creation documents,
and which city will be responsible for submitting
the district's amendment documents.
A project plan

¶ 9. That all of the participating cities agree that
the district's application will be submitted in
its entirety as one complete application, as ✓
determined by the department of revenue by rule. ⊙

D-NOTE
(after inserts)

**2011-2012 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-1856/Plins
MES:jld:rs

1 **INS 1-3**

2 **SECTION 1.** 66.1105 (4) (gm) 4. c. of the statutes is amended to read:

3 66.1105 (4) (gm) 4. c. Except as provided in subs. (10) (c) and, (17), and (18) (c)
4 3., the equalized value of taxable property of the district plus the value increment of
5 all existing districts does not exceed 12 percent of the total equalized value of taxable
6 property within the city. In determining the equalized value of taxable property
7 under this subd. 4. c., the department of revenue shall base its calculations on the
8 most recent equalized value of taxable property of the district that is reported under
9 s. 70.57 (1m) before the date on which the resolution under this paragraph is
10 adopted. If the department of revenue determines that a local legislative body
11 exceeds the 12 percent limit described in this subd. 4. c., the department shall notify
12 the city of its noncompliance, in writing, not later than December 31 of the year in
13 which the department receives the completed application or amendment forms
14 described in sub. (5) (b).

History: 1975 c. 105, 199, 311; 1977 c. 29 ss. 724m, 725, 1646 (1), (3); 1977 c. 418; 1979 c. 221, 343; 1979 c. 361 s. 112; 1981 c. 20, 317; 1983 a. 27, 31, 207, 320, 405, 538; 1985 a. 29, 39, 285; 1987 a. 27, 186, 395; 1989 a. 31, 336; 1993 a. 293, 337, 399; 1995 a. 27 ss. 3330c to 3337, 9116 (5), 9130 (4); 1995 a. 201, 225, 227, 335; 1997 a. 3, 27, 237, 252; 1999 a. 9; 1999 a. 150 ss. 457 to 472; Stats. 1999 s. 66.1105; 2000 a. 5, 11, 16, 104; 2003 a. 34, 46, 126, 127, 194, 320, 326; 2005 a. 6, 13, 46, 328, 331, 385; 2007 a. 2, 10, 21, 41, 43, 57, 73, 96; 2009 a. 5, 28, 67, 170, 176, 310, 312.

15 **SECTION 2.** 66.1105 (4m) (a) of the statutes is amended to read:

16 66.1105 (4m) (a) Any city that seeks to create a tax incremental district, amend
17 a project plan, or incur project costs as described in sub. (2) (f) 1. n. for an area that
18 is outside of a district's boundaries, shall convene a temporary joint review board
19 under this paragraph, or a standing joint review board under sub. (3) (g), to review
20 the proposal. Except as provided in par. (am) and (as), and subject to par. (ae), the
21 board shall consist of one representative chosen by the school district that has power
22 to levy taxes on the property within the tax incremental district, one representative

INS 1-3
CONT

1 chosen by the technical college district that has power to levy taxes on the property
 2 within the tax incremental district, one representative chosen by the county that has
 3 power to levy taxes on the property within the tax incremental district, one
 4 representative chosen by the city, and one public member. If more than one school
 5 district, more than one union high school district, more than one elementary school
 6 district, more than one technical college district or more than one county has the
 7 power to levy taxes on the property within the tax incremental district, the unit in
 8 which is located property of the tax incremental district that has the greatest value
 9 shall choose that representative to the board. The public member and the board's
 10 chairperson shall be selected by a majority of the other board members before the
 11 public hearing under sub. (4) (a) or (h) 1. is held. All board members shall be
 12 appointed and the first board meeting held within 14 days after the notice is
 13 published under sub. (4) (a) or (h) 1. Additional meetings of the board shall be held
 14 upon the call of any member. The city that seeks to create the tax incremental
 15 district, amend its project plan, or make or incur an expenditure as described in sub.
 16 (2) (f) 1. n. for an area that is outside of a district's boundaries shall provide
 17 administrative support for the board. By majority vote, the board may disband
 18 following approval or rejection of the proposal, unless the board is a standing board
 19 that is created by the city under sub. (3) (g).

History: 1975 c. 105, 199, 311; 1977 c. 29 ss. 724m, 725, 1646 (1), (3); 1977 c. 448; 1979 c. 221, 343; 1979 c. 361 s. 112; 1981 c. 20, 317; 1983 a. 27, 31, 207, 320, 405, 538; 1985 a. 29, 39, 285; 1987 a. 27, 186, 395; 1989 a. 31, 336; 1993 a. 292, 337, 399; 1995 a. 27 ss. 3330c to 3337, 9116 (5), 9130 (4); 1995 a. 201, 225, 227, 335; 1997 a. 3, 27, 237, 252; 1999 a. 9; 1999 a. 150 ss. 457 to 472; Stats. 1999 s. 66.1105; 2001 a. 5, 11, 16, 104; 2003 a. 34, 46, 126, 127, 194, 320, 326; 2005 a. 6, 13, 46, 328, 331, 385; 2007 a. 2, 10, 21, 41, 43, 57, 73, 96; 2009 a. 5, 28, 67, 170, 176, 310, 312.

20
21
22

SECTION 3. 66.1105 (4m) (ae) of the statutes is amended to read:

66.1105 (4m) (ae)
 1. A representative chosen by a school district under par. (a) ~~or~~, (am), or (as) shall be the president of the school board, or his or her designee. If the school board



INS 1-3
CONT

1 president appoints a designee, he or she shall give preference to the school district's
2 finance director or another person with knowledge of local government finances.

3 2. The representative chosen by the county under par. (a) or [✓](as) shall be the
4 county executive or, if the county does not have a county executive, the chairperson
5 of the county board, or the executive's or chairperson's designee. If the county
6 executive or county board chairperson appoints a designee, he or she shall give
7 preference to the county treasurer or another person with knowledge of local
8 government finances.

9 3. The representative chosen by the city under par. (a) or [✓](as) shall be the mayor,
10 or city manager, or his or her designee. If the mayor or city manager appoints a
11 designee, he or she shall give preference to the person in charge of administering the
12 city's economic development programs, the city treasurer, or another person with
13 knowledge of local government finances.

14 4. The representative chosen by the technical college district under par. (a) or
15 [✓](as) shall be the district's director or his or her designee. If the technical college
16 district's director appoints a designee, he or she shall give preference to the district's
17 chief financial officer or another person with knowledge of local government
18 finances.

History: 1975 c. 105, 199, 311; 1977 c. 29 ss. 724m, 725, 1646 (1), (3); 1977 c. 418; 1979 c. 221, 343; 1979 c. 361 s. 112; 1981 c. 20, 317; 1983 a. 27, 31, 207, 320, 405, 538; 1985 a. 29, 39, 285; 1987 a. 27, 186, 395; 1989 a. 31, 336; 1993 a. 293, 337, 399; 1995 a. 27 ss. 3330c to 3337, 9116 (5), 9130 (4); 1995 a. 201, 225, 227, 335; 1997 a. 3, 27, 237, 252; 1999 a. 9; 1999 a. 150 ss. 457 to 472; Stats. 1999 s. 66.1105; 2001 a. 5, 11, 16, 104; 2003 a. 34, 46, 126, 127, 194, 320, 326; 2005 a. 6, 13, 46, 328, 331, 385; 2007 a. 2, 10, 21, 41, 43, 57, 73, 96; 2009 a. 5, 28, 67, 170, 176, 310, 312.

19 **SECTION 4.** 66.1105 (4m) [✓](as) of the statutes is created to read:

20 66.1105 (4m) (as) With regard to a multijurisdictional [✓]district created under
21 this [✓]section, all of the following apply: [✓] tax incremental

22 1. Each participating city may appoint one public member to the joint review
23 board under par. (a). [✓]



1 2. If more than one [✓] school district, more than one union high school district,
2 more than one elementary school district, more than one technical college district ^{or} ³
3 more than one county has the power to levy taxes on the property within the tax
4 incremental district, [✓] each such jurisdiction may select a representative to the joint
5 review board under par. (a) [✓], or 2 representatives as provided under par. (am) [✓], unless
6 the jurisdiction's governing body opts out of this authority by adopting a resolution
7 to that effect.

8 **SECTION 5.** 66.1105 (4m) (b) 2. [✓] of the statutes is amended to read:

9 66.1105 (4m) (b) 2. Except as provided in subd. 2m., no tax incremental district
10 may be created and no project plan may be amended unless the board approves the
11 resolution adopted under sub. (4) (gm) or (h) 1. by a majority vote within 30 days after
12 receiving the resolution. With regard to a [✓] multijurisdictional tax incremental
13 district created under this section, [✓] each representative of a participating city must
14 be part of the majority that votes for approval of the resolution or the district may
15 not be created. [✓] The board may not approve the resolution under this subdivision
16 unless the board's approval contains a positive assertion that, in its judgment, the
17 development described in the documents the board has reviewed under subd. 1.
18 would not occur without the creation of a tax incremental district. The board may
19 not approve the resolution under this subdivision unless the board finds that, with
20 regard to a tax incremental district that is proposed to be created by a city under sub.
21 (17) (a), such a district would be the only existing district created under that
22 subsection by that city.

History: 1975 c. 105, 199, 311; 1977 c. 29 ss. 724m, 725, 1646 (1), (3); 1977 c. 418; 1979 c. 221, 343; 1979 c. 361 s. 112; 1981 c. 20, 317; 1983 a. 27, 31, 207, 320, 405, 538; 1985 a. 29, 39, 285; 1987 a. 27, 186, 395; 1989 a. 31, 336; 1993 a. 293, 337, 399; 1995 a. 27 ss. 3330c to 3337, 9116 (5), 9130 (4); 1995 a. 201, 225, 227, 335; 1997 a. 3, 27, 237, 252; 1999 a. 9; 1999 a. 150 ss. 457 to 472; Stats. 1999 s. 66.1105; 2001 a. 5, 11, 16, 104; 2003 a. 34, 46, 126, 127, 194, 320, 326; 2005 a. 6, 13, 46, 328, 331, 385; 2007 a. 2, 10, 21, 41, 43, 57, 73, 96; 2009 a. 5, 28, 67, 170, 176, 310, 312.

23 **SECTION 6.** 66.1105 (6) (a) (intro.) of the statutes is amended to read:



INS 1-3
CONT

1 66.1105 (6) (a) (intro.) If the joint review board approves the creation of the tax
 2 incremental district under sub. (4m), and subject to ~~par. pars.~~ par. (ae) and (ag),[✓] positive
 3 tax increments with respect to a tax incremental district are allocated to the city
 4 which created the district for each year commencing after the date when a project
 5 plan is adopted under sub. (4) (g). The department of revenue may not authorize
 6 allocation of tax increments until it determines from timely evidence submitted by
 7 the city that each of the procedures and documents required under sub. (4) (d) to (f)
 8 has been completed and all related notices given in a timely manner. The
 9 department of revenue may authorize allocation of tax increments for any tax
 10 incremental district only if the city clerk and assessor annually submit to the
 11 department all required information on or before the 2nd Monday in June. The facts
 12 supporting any document adopted or action taken to comply with sub. (4) (d) to (f) are
 13 not subject to review by the department of revenue under this paragraph. After the
 14 allocation of tax increments is authorized, the department of revenue shall annually
 15 authorize allocation of the tax increment to the city that created the district until the
 16 soonest of the following events:

History: 1975 c. 105, 199, 311; 1977 c. 29 ss. 724m, 725, 1646 (1), (3); 1977 c. 418; 1979 c. 221, 343; 1979 c. 361 s. 112; 1981 c. 20, 317; 1983 a. 27, 31, 207, 320, 405, 538; 1985 a. 29, 39, 285; 1987 a. 27, 186, 395; 1989 a. 31, 336; 1993 a. 293, 337, 399; 1995 a. 27 ss. 3330c to 3337, 9116 (5), 9130 (4); 1995 a. 201, 225, 227, 335; 1997 a. 3, 27, 237, 252; 1999 a. 9; 1999 a. 150 ss. 457 to 472; Stats. 1999 s. 66.1105; 2001 a. 5, 11, 16, 104; 2003 a. 34, 46, 126, 127, 194, 320, 326; 2005 a. 6, 13, 46, 328, 331, 385; 2007 a. 2, 10, 21, 41, 43, 57, 73, 96; 2009 a. 5, 28, 67, 170, 176, 310, 312.

17 **SECTION 7.** 66.1105 (6) (ag) of the statutes is created to read:

18 66.1105 (6) (ag) With regard to a [✓]multijurisdictional tax incremental district,
 19 the department of revenue may allocate positive tax increments to each participating
 20 city only to the extent that a city's component of the district has generated a positive
 21 value increment.

22 **END of INS 1-3**

23 **INS 3-3**



1 10. Consistent with the requirements of sub. (7),[✓] a statement that the entire
2 district will terminate at one time as a single entity.

3 11. A detailed description of the procedures the participating cities will follow
4 to determine all of the following:

5 a. Whether the district's life may be extended under sub. (6) (g) 1.[✓] or (7) (am)
6 2. or 3.[✓]

7 b. How the project plan or boundaries of the district may be amended under
8 sub. (4) (h) 1. or 2.[✓]

9 12. A description of how any annexation costs incurred by a participating city
10 under s. 66.0219 (10) (a) 1.[✓] will be shared among all of the participating cities if the
11 annexed territory is part of the district.

12 (c) *Limitations*.[✓] 1. Notwithstanding the provisions under sub. (6) (d), (dm), (e),
13 or (f),[✓] a multijurisdictional tax incremental district[✓] may not become a donor district,
14 or receive tax increments from a donor district.

15 2. Notwithstanding the provisions under sub. (2) (f) 1. k., (1) m., and (1) n., a
16 multijurisdictional tax incremental district may not incur project costs for any area
17 that is outside of the district's boundaries.[✓]

18 3. A multijurisdictional district may not be created under this[✓] section unless
19 the equalized value of taxable property of each city's component of the district, plus
20 the value increment of all existing districts in each participating city, does not exceed
21 12 percent[✓] of the total equalized value of taxable property within each participating
22 city. The department of revenue shall make its equalized value calculations as it
23 would for a single jurisdictional district under sub. (4) (gm) 4. c.[✓]

24 4. Notwithstanding sub. (10),[✓] the boundaries of a multijurisdictional tax
25 incremental district may not overlap with any other district.[✓]



check Δ INS
3-3 cont

1

5. No town may be part of a multijurisdictional tax incremental district.

2

(d) *Role of the department of revenue.* 1. The department of revenue may

3

require each participating city to submit any forms prescribed by the department,

4

by rule, without regard to whether a particular city is the lead city as described under

5

par. (b) 8. and without regard to the responsibility of each participating city as

6

specified in the agreement described under par. (a).

7

2. Consistent with the provisions of this section, the department of revenue

8

may resolve any ambiguity regarding the creation, amendment, administration, and

9

termination of a multijurisdictional tax incremental district. The department may

10

use the agreement described under par. (a) as a guide to the resolution of any such

11

ambiguity.

12

(e) *Miscellaneous provisions.* 1. A copy of the agreement described under par.

13

(a), as signed by all of the participating cities, shall be forwarded to the department

14

of revenue by the lead city as described under par. (b) 8.

15

2. Without regard to the number of participating cities in the

16

multijurisdictional tax incremental district, the department of revenue may impose

17

only one fee under sub. (5) (a) for each action taken by the department under that

18

paragraph for such a district. Unless the agreement under par. (a) provides

19

otherwise, the lead city as described under par. (b) 8. is responsible for any fees

20

imposed by the department under sub. (5) (a).

21

3. For a multijurisdictional tax incremental district, the department may

22

impose the annual administrative fee described in sub. (6) (ae) in the amount

23

specified in that paragraph, multiplied by the number of participating cities in that

24

district. The agreement under par. (a) may specify which participating city is



of revenue

cont

- 1 responsible for the annual fee although the lead city, as described under par. (b) 8.,
- 2 shall submit the annual fee to the department.
- 3 END of INS 3-3

D-note



**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

date

2
LRB-1856/P1dn

MES:jld:rs

↑
keep

Representative Weininger:✓

This version of the bill incorporates all of the recommendations made by DOR, as modified by your staff. Please let me know if any additional changes need to be made or if the department has any additional comments or suggested changes. ✓

* Per your instructions, towns ^{DOR} are not authorized to participate in multijurisdictional TIDs. Would you like a similar provision to prohibit the participation of counties that contain no cities or villages? See s. 59.57 (3), stats. ✓

Marc E. Shovers
Managing Attorney
Phone: (608) 266-0129
E-mail: marc.shovers@legis.wisconsin.gov

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-1856/P2dn
MES:jld:ph

April 25, 2011

Representative Weininger:

This version of the bill incorporates all of the recommendations made by DOR, as modified by your staff. Please let me know if any additional changes need to be made or if DOR has any additional comments or suggested changes.

Per your instructions, towns are not authorized to participate in multijurisdictional TIDs. Would you like a similar provision to prohibit the participation of counties that contain no cities or villages? See s. 59.57 (3), stats.

Marc E. Shovers
Managing Attorney
Phone: (608) 266-0129
E-mail: marc.shovers@legis.wisconsin.gov

Shovers, Marc

From: Sortwell, Shae
Sent: Wednesday, May 04, 2011 10:01 AM
To: Shovers, Marc
Subject: Multi-jurisdictional TID bill
Attachments: lrb1856-p2-tech.doc
Some minor changes from DOR

MEMORANDUM

May 2, 2011

TO: Marc E. Shovers
Legislative Reference Bureau

FROM: Paul Ziegler
Department of Revenue

SUBJECT: Technical Memorandum on LRB 1856/p2 – Authorizing the Creation of Multijurisdictional Tax Incremental Financing Districts

The Department of Revenue (DOR) has several technical concerns with the bill:

- (1) For the administration of tax incremental financing (TIF) laws, the DOR specifies details and examples necessary for the administration of the law in the TIF manual required under s. 73.03 (57). References to administrative rules are therefore unnecessary and should be removed from the draft.
 - "granting rule-making authority" should be deleted from the relating clause
 - "by rule" should be removed from page 8, line 3
 - "by rule" should be removed from page 9, line 8
- (2) A specific numbering system should be established for multijurisdictional TIF districts. DOR recommends amending s. 66.1105 (4) (gm) 3. to add an additional sentence indicating that if a TIF district is "created under sub. (18), the first district created shall be known as "Multijurisdictional District Number One, City of _____ ". This change will clarify how the lead municipality identifies the district.
- (3) Clear responsibility should be given to the lead municipality for the submission of the complete application by adding "by the lead municipality" after "application" on page 8, line 2.
- (4) The lead municipality should also be given clear responsibility for submitting the notice of district termination and termination reports by adding "and that the lead municipality shall submit all necessary notices and reports pertaining to the termination to the department" on page 8, line 5.

If you questions on this technical memorandum, please contact Paul Ziegler at (608) 266-5773 or paul.ziegler@revenue.wi.gov.

LRB

Research (608-266-0341)

Library (608-266-7040)

Legal (608-266-3561)

LRB

5/A instructions from Rep. Weining et al.
 allow all ^{school} districts in TTD to be
 on ~~board~~ ^{joint review} board - ^{MJ} NOT needed -
 already in bill

2) allow municipalities to direct rep allocations
 of tax increment

2 exempt Ashwauben from the 12%
 rule if they're part of the TTD

~~3) exempt all multi-juris TTD from 12%
 rule~~
 can't be annexed on - and cap on

4) allow towns to be part of MTTTD if
 there's at least 1 city or village



3

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

Handwritten notes:
D-NOTE
WANTED Friday
[Signature]

4

1 AN ACT to amend 66.1105 (4) (gm) 4. c., 66.1105 (4m) (a), 66.1105 (4m) (ae),
2 66.1105 (4m) (b) 2. and 66.1105 (6) (a) (intro.); and to create 66.1105 (4m) (as),
3 66.1105 (6) (ag) and 66.1105 (18) of the statutes; relating to: authorizing the
4 creation of a multijurisdictional tax incremental financing district and
5 granting rule-making authority.

INS ANL

Analysis by the Legislative Reference Bureau

This is a preliminary draft. An analysis will be provided in a subsequent version of this draft.

For further information see the **state and local** fiscal estimate, which will be printed as an appendix to this bill.

INS 1-6

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

6 SECTION 1. 66.1105 (4) (gm) 4. c. of the statutes is amended to read:
7 66.1105 (4) (gm) 4. c. Except as provided in subs. (10) (c) and, (17), and (18) (c)
8 3., the equalized value of taxable property of the district plus the value increment of

1 all existing districts does not exceed 12 percent of the total equalized value of taxable
2 property within the city. In determining the equalized value of taxable property
3 under this subd. 4. c., the department of revenue shall base its calculations on the
4 most recent equalized value of taxable property of the district that is reported under
5 s. 70.57 (1m) before the date on which the resolution under this paragraph is
6 adopted. If the department of revenue determines that a local legislative body
7 exceeds the 12 percent limit described in this subd. 4. c., the department shall notify
8 the city of its noncompliance, in writing, not later than December 31 of the year in
9 which the department receives the completed application or amendment forms
10 described in sub. (5) (b).

11 **SECTION 2.** 66.1105 (4m) (a) of the statutes is amended to read:

12 66.1105 (4m) (a) Any city that seeks to create a tax incremental district, amend
13 a project plan, or incur project costs as described in sub. (2) (f) 1. n. for an area that
14 is outside of a district's boundaries, shall convene a temporary joint review board
15 under this paragraph, or a standing joint review board under sub. (3) (g), to review
16 the proposal. Except as provided in par. (am) and (as), and subject to par. (ae), the
17 board shall consist of one representative chosen by the school district that has power
18 to levy taxes on the property within the tax incremental district, one representative
19 chosen by the technical college district that has power to levy taxes on the property
20 within the tax incremental district, one representative chosen by the county that has
21 power to levy taxes on the property within the tax incremental district, one
22 representative chosen by the city, and one public member. If more than one school
23 district, more than one union high school district, more than one elementary school
24 district, more than one technical college district or more than one county has the
25 power to levy taxes on the property within the tax incremental district, the unit in

1 which is located property of the tax incremental district that has the greatest value
2 shall choose that representative to the board. The public member and the board's
3 chairperson shall be selected by a majority of the other board members before the
4 public hearing under sub. (4) (a) or (h) 1. is held. All board members shall be
5 appointed and the first board meeting held within 14 days after the notice is
6 published under sub. (4) (a) or (h) 1. Additional meetings of the board shall be held
7 upon the call of any member. The city that seeks to create the tax incremental
8 district, amend its project plan, or make or incur an expenditure as described in sub.
9 (2) (f) 1. n. for an area that is outside of a district's boundaries shall provide
10 administrative support for the board. By majority vote, the board may disband
11 following approval or rejection of the proposal, unless the board is a standing board
12 that is created by the city under sub. (3) (g).

13 **SECTION 3.** 66.1105 (4m) (ae) of the statutes is amended to read:

14 66.1105 (**4m**) (ae) 1. A representative chosen by a school district under par. (a)
15 ~~or~~, (am), or (as) shall be the president of the school board, or his or her designee. If
16 the school board president appoints a designee, he or she shall give preference to the
17 school district's finance director or another person with knowledge of local
18 government finances.

19 2. The representative chosen by the county under par. (a) or (as) shall be the
20 county executive or, if the county does not have a county executive, the chairperson
21 of the county board, or the executive's or chairperson's designee. If the county
22 executive or county board chairperson appoints a designee, he or she shall give
23 preference to the county treasurer or another person with knowledge of local
24 government finances.

1 3. The representative chosen by the city under par. (a) or (as) shall be the mayor,
2 or city manager, or his or her designee. If the mayor or city manager appoints a
3 designee, he or she shall give preference to the person in charge of administering the
4 city's economic development programs, the city treasurer, or another person with
5 knowledge of local government finances.

6 4. The representative chosen by the technical college district under par. (a) or
7 (as) shall be the district's director or his or her designee. If the technical college
8 district's director appoints a designee, he or she shall give preference to the district's
9 chief financial officer or another person with knowledge of local government
10 finances.

11 **SECTION 4.** 66.1105 (4m) (as) of the statutes is created to read:

12 66.1105 **(4m)** (as) With regard to a multijurisdictional tax incremental district
13 created under this section, all of the following apply:

14 1. Each participating city may appoint one public member to the joint review
15 board under par. (a).

16 2. If more than one school district, more than one union high school district,
17 more than one elementary school district, more than one technical college district,
18 or more than one county has the power to levy taxes on the property within the tax
19 incremental district, each such jurisdiction may select a representative to the joint
20 review board under par. (a), or 2 representatives as provided under par. (am), unless
21 the jurisdiction's governing body opts out of this authority by adopting a resolution
22 to that effect.

23 **SECTION 5.** 66.1105 (4m) (b) 2. of the statutes is amended to read:

24 66.1105 **(4m)** (b) 2. Except as provided in subd. 2m., no tax incremental district
25 may be created and no project plan may be amended unless the board approves the

1 resolution adopted under sub. (4) (gm) or (h) 1. by a majority vote within 30 days after
2 receiving the resolution. With regard to a multijurisdictional tax incremental
3 district created under this section, each ^{public member} representative of a participating city must
4 be part of the majority that votes for approval of the resolution or the district may
5 not be created. The board may not approve the resolution under this subdivision
6 unless the board's approval contains a positive assertion that, in its judgment, the
7 development described in the documents the board has reviewed under subd. 1.
8 would not occur without the creation of a tax incremental district. The board may
9 not approve the resolution under this subdivision unless the board finds that, with
10 regard to a tax incremental district that is proposed to be created by a city under sub.
11 (17) (a), such a district would be the only existing district created under that
12 subsection by that city.

13 **SECTION 6.** 66.1105 (6) (a) (intro.) of the statutes is amended to read:

14 66.1105 (6) (a) (intro.) If the joint review board approves the creation of the tax
15 incremental district under sub. (4m), and subject to ~~par. pars.~~ par. (ae) and (ag), positive
16 tax increments with respect to a tax incremental district are allocated to the city
17 which created the district for each year commencing after the date when a project
18 plan is adopted under sub. (4) (g). The department of revenue may not authorize
19 allocation of tax increments until it determines from timely evidence submitted by
20 the city that each of the procedures and documents required under sub. (4) (d) to (f)
21 has been completed and all related notices given in a timely manner. The
22 department of revenue may authorize allocation of tax increments for any tax
23 incremental district only if the city clerk and assessor annually submit to the
24 department all required information on or before the 2nd Monday in June. The facts
25 supporting any document adopted or action taken to comply with sub. (4) (d) to (f) are

1 not subject to review by the department of revenue under this paragraph. After the
2 allocation of tax increments is authorized, the department of revenue shall annually
3 authorize allocation of the tax increment to the city that created the district until the
4 soonest of the following events:

5 **SECTION 7.** 66.1105 (6) (ag) of the statutes is created to read:

6 66.1105 (6) (ag) With regard to a multijurisdictional tax incremental district,
7 the department of revenue may allocate positive tax increments to each participating
8 city only to the extent that a city's component of the district has generated a positive
9 value increment.

10 **SECTION 8.** 66.1105 (18) of the statutes is created to read:

11 66.1105 (18) MULTIJURISDICTIONAL DISTRICTS. (a) *Requirements.* Two or more
12 cities may enter into an intergovernmental cooperation agreement under s. 66.0301
13 to jointly create a multijurisdictional tax incremental district under this section if all
14 of the following apply:

15 1. The district's borders contain territory in all of the cities that are a party to
16 the agreement.

17 2. The district is contiguous.

18 3. At least one parcel in each participating city touches at least one parcel in
19 at least one of the other cities.

20 (b) *Contents of an agreement.* The agreement described under par. (a) shall
21 contain provisions that specify at least all of the following with regard to the proposed
22 multijurisdictional tax incremental district:

23 1. A detailed description of how all of the participating cities will be able to
24 exercise the powers authorized under sub. (3) and meet the requirements under sub.

25 (4).

1 2. A detailed description of how determinations will be made that relate to
2 incurring debt, expending funds for project costs, and distributing positive tax
3 increments allocated by the department of revenue.

4 3. The extent to which one of the cities will be authorized by all of the other
5 participating cities to act on behalf of all of the participating cities on some or all
6 matters relating to the district.

7 4. A binding dispute resolution procedure to be used by the cities to resolve in
8 a timely fashion any disputes between the participating cities related to the
9 agreement or to the district, except that this procedure does not apply to any issue
10 resolved by the department of revenue under par. (d) 2.

11 5. A detailed description of the proposed membership of the joint review board.

12 6. A detailed description of the responsibilities of each city's planning
13 commission, the membership and authority of the planning commission for the
14 district, and the operating procedures to be followed by the district's planning
15 commission.

16 7. A detailed description of the responsibilities of each city's clerk, treasurer,
17 assessor, and any other officer or official to carry out the requirements of this section,
18 and a detailed description of which clerk, treasurer, assessor, officer, or official will
19 be responsible for each task specified in this section.

20 8. Which city will be the lead city for purposes of completing any documents or
21 tasks that this section or the department of revenue require to be completed, which
22 city will be responsible for submitting the district's creation documents, and which
23 city will be responsible for submitting the district's project plan amendment
24 documents.

to the termination of the district

1 9. That all of the participating cities agree that the district's application will
2 be submitted in its entirety as one complete application, ^{by the lead city} as determined by the
3 department of revenue ^{by rule}.

to the department of revenue

4 10. Consistent with the requirements of sub. (7), a statement that the entire
5 district will terminate at one time as a single entity. ^{and that the lead city shall submit all necessary notices and reports relating}

6 11. A detailed description of the procedures the participating cities will follow
7 to determine all of the following:

8 a. Whether the district's life may be extended under sub. (6) (g) 1. or (7) (am)
9 2. or 3.

10 b. How the project plan or boundaries of the district may be amended under
11 sub. (4) (h) 1. or 2.

12 12. A description of how any annexation costs incurred by a participating city
13 under s. 66.0219 (10) (a) 1. will be shared among all of the participating cities if the
14 annexed territory is part of the district.

15 (c) *Limitations.* 1. Notwithstanding the provisions under sub. (6) (d), (dm), (e),
16 or (f), a multijurisdictional tax incremental district may not become a donor district,
17 or receive tax increments from a donor district.

18 2. Notwithstanding the provisions under sub. (2) (f) 1. k., m., and n., a
19 multijurisdictional tax incremental district may not incur project costs for any area
20 that is outside of the district's boundaries.

21 3. ~~A multijurisdictional district may not be created under this section unless~~
22 ~~the equalized value of taxable property of each city's component of the district, plus~~
23 ~~the value increment of all existing districts in each participating city, does not exceed~~
24 ~~12 percent of the total equalized value of taxable property within each participating~~

NO The 12% limit findings requirement under sub. (4) (gm) 4. c. do not apply to any city that is part of

1 ~~city. The department of revenue shall make its equalized value calculations as if~~
 2 ~~would for a single jurisdictional district under sub. (4) (gm) 4.~~

3 4. Notwithstanding sub. (10), the boundaries of a multijurisdictional tax
 4 incremental district may not overlap with any other district. *city or village.*

5 5. No town may be part of a multijurisdictional tax incremental district *unless*
 6 *at least one of the other participating municipalities is a*
 (d) *Role of the department of revenue.* 1. The department of revenue may

7 require each participating city to submit any forms prescribed by the department,
 8 by rule, without regard to whether a particular city is the lead city as described under
 9 par. (b) 8. and without regard to the responsibility of each participating city as
 10 specified in the agreement described under par. (a).

11 2. Consistent with the provisions of this section, the department of revenue
 12 may resolve any ambiguity regarding the creation, amendment, administration, and
 13 termination of a multijurisdictional tax incremental district. The department may
 14 use the agreement described under par. (a) as a guide to the resolution of any such
 15 ambiguity.

16 (e) *Miscellaneous provisions.* 1. A copy of the agreement described under par.
 17 (a), as signed by all of the participating cities, shall be forwarded to the department
 18 of revenue by the lead city as described under par. (b) 8.

19 2. Without regard to the number of participating cities in the
 20 multijurisdictional tax incremental district, the department of revenue may impose
 21 only one fee under sub. (5) (a) for each action taken by the department under that
 22 paragraph for such a district. Unless the agreement under par. (a) provides
 23 otherwise, the lead city as described under par. (b) 8. is responsible for any fees
 24 imposed by the department under sub. (5) (a).

